

## Message Text

UNCLASSIFIED

PAGE 01 VIENNA 05643 201600Z  
ACTION IO-14

INFO OCT-01 EUR-12 ISO-00 L-03 OMB-01 ABF-01 TRSE-00  
EB-08 CPR-02 OIC-02 AF-10 ARA-14 EA-12 NEA-11  
STR-07 COME-00 LAB-04 OES-07 HEW-06 AGR-05 HUD-02  
AID-05 SCS-06 CA-01 /134 W  
-----003565 201819Z /46

R 201545Z JUN 78  
FM AMEMBASSY VIENNA  
TO SECSTATE WASHDC 6888

UNCLAS VIENNA 05643

UNIDO

E.O. 11652:N/A  
TAGS: AORG, UN  
SUBJECT: TAXATION OF LUMP SUM UN PENSION PAYMENTS

REF: STATE 87084

1. IN ACCORDANCE WITH SECTION 30 OF THE UNIDO HEAD-  
QUARTERS AGREEMENT, THIS AGREEMENT (VIA THE PROVISION  
OF ITS SECTION 27 WHICH EXEMPTS FROM TAXATION LUMP SUM  
PENSION AND DEATH BENEFITS PAYMENTS) APPLIES AS WELL  
TO OTHER UN OFFICIALS ATTACHED TO UNIDO OR TO OTHER UN  
OFFICES SET UP WITH GOA CONSENT IN AUSTRIA.

2. AUSTRIAN AUTHORITIES CONSIDER ARTICLE V, SECTION 18  
LIT. B OF THE CONVENTION ON THE PRIVILEGES AND IMMUNI-  
TIES OF THE UNITED NATIONS AND ARTICLE VI, SECTION 19  
LIT. B OF THE CONVENTION OF THE PRIVILEGE AND IMMUNITIES  
OF THE SPECIALIZED AGENCIES TO BE THE LEGAL BASIS FOR  
THE EXEMPTION FROM TAXATION OF LUMP SUM PENSION AND  
DEATH BENEFITS PAYMENTS RECEIVED BY AUSTRIAN NATIONALS  
WHO WERE EMPLOYED BY UN ORGANIZATIONS OUTSIDE AUSTRIA.  
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DEMPSEY

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** n/a  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 20 jun 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978VIENNA05643  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780257-0378  
**Format:** TEL  
**From:** VIENNA  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t19780638/aaaabgua.tel  
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**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
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**Message ID:** 249cb784-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION IO  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 87  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29 mar 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 2273050  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF LUMP SUM UN PENSION PAYMENTS  
**TAGS:** AORG, UN  
**To:** STATE  
**Type:** TE  
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**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014